Applicant: Takao Tsuruoka **Application No.:** Not Yet Known

REMARKS

It is submitted that the substitute specification does not contain any new matter.

It is further submitted that the present application is now in better condition for examination and allowance.

Favorable action is awaited.

Respectfully submitted,

Takao Tsuruoka

Louis Weinstein

Registration No. 20,477

(215) 568-6400

Volpe and Koenig, P.C. United Plaza, Suite 1600 30 South 17th Street Philadelphia, PA 19103

LW/bbf Enclosures